

Service in designated Reserve components.

"(5) Any person who is an officer or an enlisted man in the organized Naval Reserve or the organized Marine Corps Reserve at the time fixed for registration under section 2, and who shall have satisfactorily served therein for at least six consecutive years, before or after or partially before and partially after the time fixed for such registration or any person who is an officer or an enlisted man in the Naval Merchant Marine Reserve or Volunteer Naval Reserve or Volunteer Marine Corps Reserve at the time fixed for registration under section 2, and who shall have satisfactorily served therein for at least eight consecutive years, before or after or partially before and partially after the time fixed for such registration."

Approved, May 29, 1941.

54 Stat. 885.
50 U. S. C., app. § 302.

[CHAPTER 156]

AN ACT

Making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1942, and for other purposes.

May 31, 1941
[H. R. 3205]
[Public Law 88]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Treasury and Post Office Departments Appropriation Act, 1942.

TITLE I—TREASURY DEPARTMENT

That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Treasury Department for the fiscal year ending June 30, 1942, namely:

Treasury Department Appropriation Act, 1942.

OFFICE OF THE SECRETARY

Salaries: Secretary of the Treasury, Under Secretary of the Treasury, Fiscal Assistant Secretary of the Treasury, two Assistant Secretaries of the Treasury, and other personal services in the District of Columbia, including the temporary employment of experts, \$290,000: *Provided*, That in expending appropriations or portions of appropriations contained in this Act for the payment of personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the Assistant Secretaries of the Treasury and the Assistant Postmasters General, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade, but not more often than once in any fiscal year, and then only to the next higher rate: *Provided further*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, (2) to require the reduction in salary of any person whose compensation was fixed, as of July 1, 1924, in accordance with the rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Proviso.
Salary restriction.
42 Stat. 1488.
5 U. S. C. §§ 661-674.
Post, p. 613.

Exceptions.

42 Stat. 1490.
5 U. S. C. § 666.

Salaries and Expenses, Foreign Owned Property Control: For expenditure under the direction of the Secretary of the Treasury for any purpose in connection with the carrying out of the provisions of section 5 (b) of the Act of October 6, 1917 (40 Stat. 411, 415), as amended, and any proclamations, orders, or regulations that have been or may be issued thereunder, including personal services (without regard to classification laws), printing, and all other necessary expenses incurred in carrying out instructions issued by the Secretary of the Treasury pursuant to section 5 (b) of the Act of October 6, 1917, as amended, or proclamations, orders, or regulations issued thereunder, including reimbursement of any other appropriation or other funds of the United States or any agency, instrumentality, territory, or possession thereof, including the Philippine Islands, and reimbursement of any Federal Reserve bank for printing and other expenditures, \$1,250,000.

Foreign owned property control.
Post, pp. 829, 834.

12 U. S. C. § 95a.

Payments to Federal land banks on account of reductions in interest rate on mortgages: To enable the Secretary of the Treasury to pay each Federal land bank such amount as the Land Bank Commissioner certifies to the Secretary of the Treasury is equal to the amount by which interest payments on mortgages held by such land bank have been reduced during the fiscal year 1942, and prior thereto, in accordance with the provisions of paragraph "Twelfth" of section 12 of the Federal Farm Loan Act (12 U. S. C. 771), as amended, \$26,800,000.

Payments to Federal land banks.

48 Stat. 43.

Payments to the Federal Farm Mortgage Corporation on account of reductions in interest rate on mortgages: To enable the Secretary of the Treasury to pay to the Federal Farm Mortgage Corporation such amount as the Governor of the Farm Credit Administration certifies to the Secretary of the Treasury is equal to the amount by which interest payments on mortgages held by such Corporation have been reduced during the fiscal year 1942, and prior thereto, in accordance with the provisions of section 32 of the Emergency Farm Mortgage Act of 1933, approved May 12, 1933 (12 U. S. C. 1016), as amended, such payments to be made quarterly, beginning as soon as practicable after October 1, 1941, \$9,600,000.

Payments to Federal Farm Mortgage Corporation.

48 Stat. 48.

DIVISION OF RESEARCH AND STATISTICS

Salaries: For personal services in the District of Columbia, \$218,000.

Post, p. 834.

OFFICE OF GENERAL COUNSEL

Salaries: For the General Counsel and other personal services in the District of Columbia, \$145,000.

DIVISION OF PERSONNEL

Salaries: For the Chief of the Division, and other personal services in the District of Columbia, \$125,000.

Post, p. 834.

OFFICE OF CHIEF CLERK

Salaries: For the Chief Clerk and other personal services in the District of Columbia, \$211,500.

Post, p. 834.

MISCELLANEOUS AND CONTINGENT EXPENSES, TREASURY DEPARTMENT

For miscellaneous and contingent expenses of the Office of the Secretary and the bureaus and offices of the Department, including operating expenses of the Treasury, Treasury Annex, Auditors', and Liberty Loan Buildings; financial journals, purchase (including exchange) of books of reference and lawbooks, technical and scien-

Operating expenses, Department buildings.

Vehicles.

Proviso.
Additional funds.
Post, pp. 216, 218,
219, 226, 215.

37 Stat. 414.

tific books, newspapers, and periodicals, expenses incurred in completing imperfect series, library cards, supplies, and all other necessary expenses connected with the library; not exceeding \$8,000 for traveling expenses, including the payment of actual transportation and subsistence expenses to any person whom the Secretary of the Treasury may from time to time invite to the city of Washington or elsewhere for conference and advisory purposes in furthering the work of the Department; freight, expressage, telegraph and telephone service; purchase and exchange of motortrucks, and maintenance and repair of motortrucks and three passenger automobiles (one for the Secretary of the Treasury and two for general use of the Department), all to be used for official purposes only; file holders and cases; fuel, oils, grease, and heating supplies and equipment; gas and electricity for lighting, heating, and power purposes, including material, fixtures, and equipment therefor; purchase, exchange, and repair of typewriters and labor-saving machines and equipment and supplies for same; floor covering and repairs thereto, furniture and office equipment, including supplies therefor and repairs thereto; awnings, window shades, and fixtures; cleaning supplies and equipment; drafting equipment; flags; hand trucks, ladders; miscellaneous hardware; streetcar fares not exceeding \$750; thermometers; laundry equipment and supplies; tools and sharpening same; laundry service; laboratory supplies and equipment, removal of rubbish; postage; and other absolutely necessary articles, supplies, and equipment not otherwise provided for; \$333,000: *Provided*, That the appropriations for the Bureau of the Public Debt, Internal Revenue Service, United States Processing Tax Board of Review, Procurement Division, and Division of Disbursement for the fiscal year 1942 are hereby made available for the payment of items otherwise properly chargeable to this appropriation, the provisions of section 6, Act of August 23, 1912 (31 U. S. C. 669), to the contrary notwithstanding.

CUSTODY OF TREASURY BUILDINGS

Post, p. 834.

Salaries of operating force: For the Superintendent of Treasury Buildings and for other personal services in the District of Columbia, including the operating force of the Treasury Building, the Treasury Annex, the Liberty Loan Building, and the Auditors' Building, \$353,604.

Provisos.
Transfer of funds.
Post, p. 224.

Secret Service supervisor.

Salaries and expenses, guard force: For salaries and expenses of the guard force for Treasury Department buildings in the District of Columbia, including the Bureau of Engraving and Printing, including not to exceed \$9,875 for purchase, repair, and cleaning of uniforms, and for the purchase of arms and ammunition and miscellaneous equipment, \$406,900: *Provided*, That not to exceed \$80,000 of the appropriation "Salaries and expenses, Bureau of Engraving and Printing", may be transferred to this appropriation to cover service rendered such Bureau in connection with the protection of currency, bonds, stamps, and other papers of value the cost of producing which is not covered and embraced in the direct appropriations for such Bureau: *Provided further*, That the Secretary of the Treasury may detail an agent of the Secret Service to supervise such force.

DIVISION OF PRINTING

Post, p. 834.

Salaries: For the Chief, Division of Printing, and other personal services in the District of Columbia, \$68,740.

Printing and binding: For printing and binding for the Treasury Department, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere,

except the Bureau of Internal Revenue, and including materials for the use of the bookbinder, located in the Treasury Department, but not including work done at the New York Customhouse bindery authorized by the Joint Committee on Printing in accordance with the Act of March 1, 1919 (44 U. S. C. 111), and for the cost of transportation to field offices of printed and bound material, including cost of necessary packing boxes and packing materials, \$538,300.

Stationery: For stationery for the Treasury Department and its several bureaus and offices, and field services thereof, including tags, labels, and index cards, printed in the course of manufacturing, packing boxes and other materials necessary for shipping stationery supplies, and cost of transportation of stationery supplies purchased free on board point of shipment and of such supplies shipped from Washington to field offices, \$704,800.

40 Stat. 1270.

Post, p. 829.

BUREAU OF ACCOUNTS

Salaries: For Commissioner of Accounts and other personal services in the District of Columbia, including the Division of Bookkeeping and Warrants, \$442,500.

Post, p. 834.

Division of Disbursement, salaries and expenses: For personal services in the District of Columbia and in the field, stationery, travel, rental of equipment, and all other necessary miscellaneous and contingent expenses, \$1,774,453: *Provided*, That with the approval of the Director of the Bureau of the Budget there may be transferred to this appropriation from funds available for the Agricultural Adjustment Administration, Federal Housing Administration, United States Housing Authority, Federal Surplus Commodities Corporation, Federal Prison Industries, Railroad Retirement Board, United States Maritime Commission, the Federal Crop Insurance Corporation, the Commodity Credit Corporation, the Surplus Marketing Administration, and the National Youth Administration, such sums as may be necessary to cover the expense incurred in performing the function of disbursement therefor.

Proviso.
Transfer of funds.

Contingent expenses, public moneys: For contingent expenses under the requirements of section 3653 of the Revised Statutes (31 U. S. C. 545), for the collection, safekeeping, transfer, and disbursement of the public money, transportation of notes, bonds, and other securities of the United States, transportation of gold coin, gold bullion, and gold certificates transferred to Federal Reserve banks and branches, United States mints and assay offices, and the Treasury, after March 9, 1933, actual expenses of examiners detailed to examine the books, accounts, and money on hand at the several depositories, including national banks acting as depositories under the requirements of section 3649 of the Revised Statutes (31 U. S. C. 548), also including examinations of cash accounts at mints, \$200,000.

Recoinage of minor coins: To enable the Secretary of the Treasury to continue the recoinage of worn and uncurrent minor coins of the United States now in the Treasury or hereafter received, and to reimburse the Treasurer of the United States for the difference between the nominal or face value of such coins and the amount the same will produce in new coins, \$20,000.

Recoinage of silver coins: To enable the Secretary of the Treasury to continue the recoinage of worn and uncurrent subsidiary silver coins of the United States now in the Treasury or hereafter received, and to reimburse the Treasurer of the United States for the difference between the nominal or face value of such coins and the amount the same will produce in new coins, \$425,000.

Relief of the indigent, Alaska: For the payment to the United States district judges in Alaska but not to exceed 10 per centum of the

receipts from licenses collected outside of incorporated towns in Alaska, to be expended for the relief of persons in Alaska who are indigent and incapacitated through nonage, old age, sickness, or accident, \$30,000.

Refund of moneys erroneously received and covered: To enable the Secretary of the Treasury to meet any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 18 of the Permanent Appropriation Repeal Act of 1934, approved June 26, 1934, and any other collections erroneously received and covered which are not properly chargeable to any other appropriation, \$35,000.

Payment of unclaimed moneys: To enable the Secretary of the Treasury to meet any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 17 of the Permanent Appropriation Repeal Act of 1934, approved June 26, 1934, payable from the funds held by the United States in the trust fund receipt account "Unclaimed moneys of individuals whose whereabouts are unknown", \$15,000.

BUREAU OF THE PUBLIC DEBT

Post, p. 835.

Salaries and expenses: For necessary expenses connected with the administration of any public-debt issues and United States paper-currency issues with which the Secretary of the Treasury is charged, including the purchase of lawbooks, directories, books of reference, pamphlets, periodicals, and newspapers, and the maintenance, operation, and repair of a motor-propelled bus or station wagon for use of the Destruction Committee, and including the Commissioner of the Public Debt and other personal services in the District of Columbia, \$2,374,450: *Provided*, That the amount to be expended for personal services in the District of Columbia shall not exceed \$2,345,500.

Proviso.

Proviso.
Division of award.

Distinctive paper for United States securities: For distinctive paper for United States currency, including transportation of paper, traveling, mill, and other necessary expenses, and salaries of employees and allowance, in lieu of expenses, of officer or officers detailed from the Treasury Department, not exceeding \$50 per month each when actually on duty; in all, \$1,114,000: *Provided*, That in order to foster competition in the manufacture of distinctive paper for United States securities, the Secretary of the Treasury is authorized, in his discretion, to split the award for such paper for the fiscal year 1942 between the two bidders whose prices per pound are the lowest received after advertisement.

40 Stat. 292.

Post, p. 563.

Proviso.
Savings bond transactions.
42 Stat. 36.

Expenses of loans: The indefinite appropriation "Expenses of loans, Act of September 24, 1917, as amended and extended" (31 U. S. C. 760, 761), shall not be used during the fiscal year 1942 to supplement the appropriation herein made for the current work of the Bureau of the Public Debt, and the amount obligated under such indefinite appropriation during such fiscal year shall not exceed \$4,292,000: *Provided*, That the proviso in the Act of June 16, 1921 (31 U. S. C. 761), limiting the availability of this appropriation for expenses of operations on account of any public debt issue to the close of the fiscal year next following the fiscal year in which such issue was made, shall not apply to savings bond transactions handled by the Federal Reserve banks for account of the Secretary of the Treasury.

OFFICE OF TREASURER OF THE UNITED STATES

Post, p. 835.

Salaries: For Treasurer of the United States, Assistant Treasurer, and for other personal services in the District of Columbia, \$1,620,000.

Salaries (Reimbursable): For personal services in the District of Columbia, in redeeming Federal Reserve notes, \$58,000, to be reimbursed by the Federal Reserve banks.

Redeeming Federal Reserve notes.

With the approval of the Director of the Bureau of the Budget, there may be transferred sums (not exceeding a total of \$700,000) to the appropriations, "Salaries, Office of Treasurer of the United States, 1942", "Contingent expenses, Treasury Department, 1942", "Printing and binding, Treasury Department, 1942", and "Stationery, Treasury Department, 1942", from funds available for the Agricultural Adjustment Administration, Home Owners' Loan Corporation, Farm Credit Administration, Tennessee Valley Authority, Federal Farm Mortgage Corporation, Reconstruction Finance Corporation, Federal land banks and other banks and corporations under the supervision of the Farm Credit Administration, Railroad Retirement Board, Soil Conservation Service, including Soil Conservation and Domestic Allotment, National Youth Administration, Federal Housing Administration, United States Housing Authority, Civilian Conservation Corps, Public Works Administration, Commodity Credit Corporation, Rural Electrification Administration, and corporations and banks under the Federal Home Loan Bank Board to cover the expenses incurred on account of such respective activities in clearing of checks, servicing of bonds, handling of collections, and rendering of accounts therefor.

Transfer of funds.

Ante, pp. 216, 213, 214, 215.

BUREAU OF CUSTOMS

Salaries and expenses: For collecting the revenue from customs, for the detection and prevention of frauds upon the customs revenue, and not to exceed \$100,000 for the securing of evidence of violations of the customs laws; for expenses of transportation and transfer of customs receipts from points where there are no Government depositories; not to exceed \$84,500 for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), but not to exceed \$1,700 for any one person; not to exceed \$500 for subscriptions to newspapers; not to exceed \$2,000 for improving, repairing, maintaining, or preserving buildings, inspection stations, office quarters, including living quarters for officers, sheds, and sites along the Canadian and Mexican borders acquired under authority of the Act of June 26, 1930 (19 U. S. C. 68); and including the purchase (not to exceed \$87,500), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary for official use in field work; \$21,050,000, of which such amount as may be necessary shall be available for the payment of extra compensation earned by customs officers or employees for overtime services, at the expense of the parties in interest, in accordance with the provisions of section 5 of the Act approved February 13, 1911, as amended by the Act approved February 7, 1920, and section 451 of the Tariff Act, 1930, as amended (19 U. S. C. 261, 267, and 1451): *Provided*, That the receipts from such parties in interest for such overtime services shall be deposited as a refund to the appropriation from which such overtime compensation is paid, in accordance with the provisions of section 524 of the Tariff Act of 1930, as amended (19 U. S. C. 1524); for the cost of seizure, storage, and disposition of any merchandise, vehicle and team, automobile, boat, air or water craft, or any other conveyance seized under the provisions of the customs laws, for the purchase of arms, ammunition, and accessories, and \$570,000 shall be available for personal services in the District of Columbia exclusive of ten persons from the

Post, p. 835.

Living quarters.

46 Stat. 818.

46 Stat. 817.

Overtime compensation.

36 Stat. 901; 41 Stat. 402; 46 Stat. 715.

Proviso. Deposit of receipts as refund to appropriation.

46 Stat. 741.

Personal services.

46 Stat. 741.
19 U. S. C. § 1525.
Proviso.
Vehicle restriction.

field force authorized to be detailed under section 525 of the Tariff Act of 1930: *Provided*, That no part of this appropriation shall be expended for maintenance or repair of motor-propelled passenger-carrying vehicles for use in the District of Columbia except two for use in connection with the work of the customhouse in Georgetown.

Refunds and drawbacks: For the refund or payment of customs collections or receipts, and for the payment of debentures or drawbacks, bounties, and allowances, as authorized by law, \$19,000,000.

OFFICE OF THE COMPTROLLER OF THE CURRENCY

Post, p. 835.

Salaries: Comptroller of the Currency and other personal services in the District of Columbia, \$244,180.

BUREAU OF INTERNAL REVENUE

Post, pp. 829, 835.

Salaries and expenses: For salaries and expenses in connection with the assessment and collection of internal-revenue taxes and the administration of the internal-revenue laws, including the administration of such provisions of other laws as are authorized by or pursuant to law to be administered by or under the direction of the Commissioner of Internal Revenue, including one stamp agent (to be reimbursed by the stamp manufacturers) and the employment of experts; the securing of evidence of violations of the Acts, the cost of chemical analyses made by others than employees of the United States and expenses incident to such chemists testifying when necessary; transfer of household goods and effects as provided by Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder; telegraph and telephone service, postage, freight, express, necessary expenses incurred in making investigations in connection with the enrollment or disbarment of practitioners before the Treasury Department in internal-revenue matters, expenses of seizure and sale, and other necessary miscellaneous expenses, including stenographic reporting services; for the acquisition of property under the provisions of title III of the Liquor Law Repeal and Enforcement Act, approved August 27, 1935 (49 Stat. 872–881), and the operation, maintenance, and repair of property acquired under such title III; for the purchase (not to exceed \$25,000), exchange, hire, maintenance, repair, and operation of motor-propelled or horse-drawn passenger-carrying vehicles when necessary, for official use of the Alcohol Tax and Intelligence Units in field work; printing and binding (not to exceed \$689,850); and the procurement of such supplies, equipment, furniture, mechanical devices, laboratory supplies, periodicals and newspapers for the Alcohol Tax Unit, ammunition, lawbooks and books of reference, and such other articles as may be necessary, \$71,512,000, of which amount not to exceed \$9,731,155 may be expended for personal services in the District of Columbia: *Provided*, That no part of this amount shall be used in defraying the expenses of any officer or employee designated above, subpoenaed by the United States court to attend any trial before a United States court or preliminary examination before any United States Commissioner, which expenses shall be paid from the appropriation for "Fees of witnesses, Department of Justice": *Provided further*, That not more than \$100,000 of the total amount appropriated herein may be expended by the Commissioner of Internal Revenue for detecting and bringing to trial persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detection of such violation.

Refund of processing, etc., taxes.
49 Stat. 1734.
26 U. S. C. §§ 700–705.

Salaries and expenses for refunding processing and related taxes and administering title III, Revenue Act of 1936: For salaries and expenses in connection with (1) the assessment and collection of the tax on unjust enrichment imposed by title III, Revenue Act of 1936,

40 U. S. C. §§ 304f–304m.

Printing and binding.

Proviso.
Attendance at trials.

Post, p. 295.

Detection and prosecution of violations.

(2) the making of refunds and payments of processing and related taxes, as authorized by titles IV and VII of the Revenue Act of 1936, as amended, and (3) the refund of taxes collected under the Cotton Act of April 21, 1934, as amended (48 Stat. 598), the Tobacco Act of June 28, 1934, as amended (48 Stat. 1275), and the Potato Act of August 24, 1935 (49 Stat. 782), as authorized by the Second Deficiency Appropriation Act, fiscal year 1938, as amended, including personal services in the District of Columbia and elsewhere, the hiring of experts, stationery and office supplies, equipment, furniture, mechanical devices, lawbooks and books of reference, trade journals, stenographic reporting service, telegraph and telephone services, postage, freight, express, printing and binding, notarial fees, travel expenses, fees of expert witnesses, and fees and mileage of witnesses, which shall be the same as are paid witnesses in the courts of the United States and may be paid in advance upon certification of such officer as the Commissioner of Internal Revenue or the Secretary of the Treasury may designate, \$1,100,000, of which amount not to exceed \$875,000 may be expended for personal services in the District of Columbia.

Refunds and payments of processing and related taxes: For refunds and payments of processing and related taxes as authorized by titles IV and VII, Revenue Act of 1936, as amended; for refunds of taxes collected (including penalties and interest) under the Cotton Act of April 21, 1934, as amended (48 Stat. 598), the Tobacco Act of June 28, 1934, as amended (48 Stat. 1275), and the Potato Act of August 24, 1935 (49 Stat. 782), in accordance with the Second Deficiency Appropriation Act, fiscal year 1938 (52 Stat. 1150), as amended, and as otherwise authorized by law; and for redemption of tax stamps purchased under the aforesaid Tobacco and Potato Acts, there is hereby continued available during the fiscal year 1942, the unexpended balance of the funds made available to the Treasury Department for these purposes for the fiscal year 1941 by the Treasury Department Appropriation Act, 1941.

Additional income tax on railroads in Alaska: For the payment to the Treasurer of Alaska of an amount equal to the tax of 1 per centum collected on the gross annual income of all railroad corporations doing business in Alaska, on business done in Alaska, which tax is in addition to the normal income tax collected from such corporations on net income, and the amount of such additional tax to be applicable to general Territorial purposes, \$6,350.

Refunding internal-revenue collections: For refunding internal-revenue collections, as provided by law, including the payment of claims for the prior fiscal years and payment of accounts arising under "Allowance or draw-back (Internal Revenue)", "Redemption of stamps (Internal Revenue)", "Refunding legacy taxes, Act of March 30, 1928", and "Repayment of taxes on distilled spirits destroyed by casualty", \$63,000,000: *Provided*, That a report shall be made to Congress by internal-revenue districts and alphabetically arranged of all disbursements hereunder in excess of \$500 as required by section 3 of the Act of May 29, 1928 (sec. 3776, I. R. C.), including the names of all persons and corporations to whom such payments are made, together with the amount paid to each.

UNITED STATES PROCESSING TAX BOARD OF REVIEW

Salaries and expenses: For salaries and expenses of not to exceed seven members of the Board of Review established by section 906 of the Revenue Act of 1936 for review of the disallowance by the Commissioner of Internal Revenue of claims for refund of processing taxes filed under title VII, Revenue Act of 1936, as amended, including personal services in the District of Columbia and elsewhere,

49 Stat. 1739, 1747.
7 U. S. C. §§ 641-643; 644-659.

52 Stat. 1150.

49 Stat. 1739, 1747.
7 U. S. C. §§ 641-643; 644-659.
7 U. S. C. §§ 701-725; 751-766; 801-833.

Redemption of tax stamps.

54 Stat. 62.

45 Stat. 398.
Proviso.
Report to Congress.

45 Stat. 996; 53 Stat. 466.
26 U. S. C. § 3776.

Post, p. 835.

49 Stat. 1748.
7 U. S. C. § 648.

49 Stat. 1747.
7 U. S. C. §§ 644-659.

stationery and office supplies, equipment, furniture, mechanical devices, lawbooks and books of reference, press releases, trade journals, periodicals and newspapers, contract reporting services, telegraph and telephone services, postage, freight, express, printing and binding, notarial fees, travel expenses, and such other miscellaneous expenses as may be authorized or approved by the Secretary of the Treasury for the work of this Board, \$110,000.

BUREAU OF NARCOTICS

Salaries and expenses: For expenses to enforce the Act of December 17, 1914 (26 U. S. C. 1383-1391), as amended by the Revenue Act of 1918 (26 U. S. C. 1040-1064), the Narcotic Drugs Import and Export Act, as amended (21 U. S. C. 171-184), and the Marihuana Tax Act of 1937 (26 U. S. C. 1399-1399q); pursuant to the Act of March 3, 1927 (5 U. S. C. 281c), and the Act of June 14, 1930 (5 U. S. C. 282-282c), including the employment of executive officers, attorneys, agents, inspectors, chemists, supervisors, clerks, messengers, and other necessary employees in the field and in the Bureau of Narcotics in the District of Columbia, to be appointed as authorized by law; the securing of information and evidence of violations of the Acts; the costs of chemical analyses made by others than employees of the United States; transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder; the purchase of such supplies, equipment, mechanical devices, books, and such other expenditures as may be necessary in the several field offices; cost incurred by officers and employees of the Bureau of Narcotics in the seizure, storage, and disposition of property under the internal-revenue laws when the same is disposed of under section 3460, Revised Statutes (26 U. S. C. 1624); purchase (not to exceed \$10,000), exchange, hire, maintenance, repair, and operation of motor-propelled or horse-drawn passenger-carrying vehicles when necessary for official use in field work; purchase of arms and ammunition; in all, \$1,278,475, of which amount not to exceed \$190,000 may be expended for personal services in the District of Columbia: *Provided*, That the Secretary of the Treasury may authorize the use by narcotic agents of motor vehicles confiscated under the provisions of the Act of August 27, 1935 (27 U. S. C. 157), and the Act of August 9, 1939 (49 U. S. C., Supp. V, 781-788), and to pay the cost of acquisition, maintenance, repair, and operation thereof: *Provided further*, That not exceeding \$10,000 may be expended for the collection and dissemination of information and appeal for law observance and law enforcement, including cost of printing, purchase of newspapers, and other necessary expenses in connection therewith and not exceeding \$1,500 for attendance at meetings concerned with the work of the Bureau of Narcotics: *Provided further*, That not exceeding \$10,000 may be expended for services or information looking toward the apprehension of narcotic law violators who are fugitives from justice: *Provided further*, That moneys expended from this appropriation for the purchase of narcotics including marihuana, and subsequently recovered shall be reimbursed to the appropriation for enforcement of the narcotic Acts current at the time of the deposit.

COAST GUARD

Office of Commandant: For personal services in the District of Columbia, \$765,000: *Provided*, That no part of any appropriation contained in this Act shall be used to pay any enlisted man of the

38 Stat. 785; 40 Stat. 1130.
26 U. S. C. §§ 3220-3228.
26 U. S. C. §§ 2550-2571, 2606.
35 Stat. 614.
50 Stat. 551.
26 U. S. C. §§ 2590-2603, 3230-3238.
44 Stat. 1382.
46 Stat. 585.

54 Stat. 1105.
5 U. S. C. § 73c-1.

26 U. S. C. § 3724
note.

Provisos.
Use of confiscated
vehicles.

49 Stat. 874.
53 Stat. 1291.
49 U. S. C. §§ 781-788.

Dissemination of
information, etc.

Apprehension of
narcotic law violators.

Reimbursement.

Personal services.
Post, pp. 755, 815.
Proviso.

Coast Guard while detailed for duty at Coast Guard headquarters if such detail increases the total number of enlisted men detailed on such duty at any time above fourteen;

Pay and allowances: For pay and allowances prescribed by law for commissioned officers, cadets, warrant officers, petty officers, and other enlisted men, active and retired, temporary cooks, surfmen, substitute surfmen, and three civilian instructors, retired pay for certain members of the former Life Saving Service authorized by the Act approved April 14, 1930 (14 U. S. C. 178a), and not exceeding \$10,000 for cash prizes for men for excellence in boatmanship, gunnery, target practice, and engineering competitions; for carrying out the provisions of the Act of June 4, 1920 (34 U. S. C. 943); not to exceed \$15,000 for cost of special instruction, including books, laboratory equipment and fees, school supplies, and maintenance of students; rations or commutation thereof for cadets, petty officers, and other enlisted men, mileage and expenses allowed by law for officers; and traveling expenses of other persons traveling on duty under orders from the Treasury Department, including transportation of cadets, enlisted men, and applicants for enlistment, with subsistence and transfers en route, or cash in lieu thereof, and traveling expenses for the examinations authorized by the Act entitled "An Act to provide for retirement for disability in the Lighthouse Service", approved March 4, 1925 (33 U. S. C. 765); expenses of recruiting for the Coast Guard, rent of rendezvous, and expenses of maintaining the same; advertising for and obtaining men and apprentice seamen and applicants for appointment as cadets; in-service training of enlisted men including cost of textbooks, necessary school supplies, and correspondence courses; transportation and packing allowances for baggage or household effects of commissioned officers, warrant officers, and enlisted men; and including not to exceed \$46,720 for the recreation, amusement, comfort, contentment, and health of the enlisted men of the Coast Guard, to be expended in the discretion of the Secretary of the Treasury; \$32,680,000: *Provided*, That no part of this appropriation shall be used for increased pay at a rate in excess of \$1,440 per annum to any nonflying commissioned officer or commissioned officer observer for making aerial flights; which rate shall be the legal maximum rate of such increased pay as to any such officer: *Provided further*, That money accruing from commutation of rations of enlisted men commuted for the benefit of any mess may be paid on proper voucher to the officer in charge of such mess;

General expenses, Coast Guard: For fuel, lubricating oil, illuminants, kerosene, and water; the furnishing of heat, light, and power (service) for vessels, shore stations, depots, and offices; outfits, including necessary supplies and equipment, medals, newspapers, technical books and periodicals, and library books for shore stations and vessels; rental of mechanical accounting machinery and other equipment; repairs to portable equipment at shore units; ship chandlery, engineers' stores, draft animals and their maintenance; purchase (not to exceed \$25,000), exchange, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles for official use at headquarters and in the field; the rebuilding, repairing, maintenance, and incidental expenses of shore stations, including lighthouses, lights, beacons, and other fixed aids to navigation, radio stations, depots, and offices; temporary leases and rentals; improvement of property for Coast Guard purposes, including rental or use of additional land where necessary and the purchase of land for beacons, daymarks, and fog signals; not to exceed \$191,000 for completion of construction of the station authorized by the Act approved June 29, 1936 (49 Stat. 2031);

Post, pp. 564, 755, 815.

46 Stat. 164.
Cash prizes.

Post, p. 564.
41 Stat. 824.

43 Stat. 1261.
Recruiting.

Post, p. 564.

Post, pp. 564, 755, 815.

Provisos.
Aerial flights.

Commutation of
rations, payments.

Post, pp. 564, 755, 815.

Shore stations.

Lake St. Clair,
Mich., station.

Repairs to vessels,
etc.

43 Stat. 1116.
19 U. S. C. §§ 522-
524.

Aids to navigation.

Temporary employ-
ees.

Rations and pro-
visions.

54 Stat. 1105.
5 U. S. C. § 73c-1.
Post, p. 564.

Traveling expenses.

Isolated stations.

52 Stat. 353.

45 Stat. 1261.
Post, p. 565.

Contingent ex-
penses.

Motion-picture
equipment, etc.

14 U. S. C. § 41a.

Coast Guard Acad-
emy contingencies.

Payment of re-
wards.

repairs to Coast Guard vessels, boats, and aircraft, including cost of salvage operations when incident to such repairs; repair, maintenance, and operation of vessels forfeited to the United States and delivered to the Treasury Department under the terms of the Act approved March 3, 1925 (27 U. S. C. 41); coastal communication lines and facilities and their maintenance, and communication service; establishment, maintenance, repair, and improvement of post lights, buoys, submarine signals, fog signals, beacons, daymarks, and other aids to navigation; construction of necessary outbuildings, including oil houses at light stations, at a cost not exceeding \$2,500 at any one light station in any fiscal year; wages of persons attending post lights; temporary employees and field force, including professional, technical, and clerical employees, while engaged on works of general repair and maintenance, and laborers and mechanics at lighthouse depots; rations and provisions, or commutation thereof, for working parties in the field, officers and crews of light vessels and tenders, and officials and other authorized persons of the Coast Guard on duty on board of such tenders or vessels, but money accruing from commutation of rations and provisions for the above-named persons on board tenders and light vessels or in working parties in the field may be paid on proper voucher to the person having charge of the mess of such vessel or party; transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder; purchase of rubber boots, oilskins, rubber gloves, goggles, and coats, caps, and aprons for steward's department on vessels; fuel, light, and rent of quarters where necessary for keepers of lighthouses; traveling expenses of teachers while actually employed by States or private persons to instruct the children of keepers of lighthouses; not to exceed \$1,500 for traveling expenses of new appointees from ports of embarkation in the United States to first post of duty at isolated light stations in districts outside the continental limits of the United States, and not to exceed \$2,500 for the transportation of the children of lighthouse keepers at isolated light stations where necessary to enable such children to attend school, as authorized by the Act of May 13, 1938 (33 U. S. C. 748a); necessary traveling expenses of lighthouse keepers at isolated stations incurred in obtaining medical attention as authorized by the Act of February 25, 1929 (33 U. S. C. 747b); purchase of provisions for sale to Coast Guard personnel at isolated stations, and the appropriation reimbursed; contingent expenses, including subsistence and clothing for shipwrecked and destitute persons succored by the Coast Guard, and including reimbursement, under rules prescribed by the Secretary of the Treasury, of Coast Guard personnel who furnish from their personal stock subsistence and clothing to such persons; subsistence of prisoners while in the custody of the Coast Guard; instruments, apparatus, and services necessary to the carrying on of scientific investigation, and not to exceed \$4,000 for experimental and research work; motion-picture equipment (not to exceed \$30,000) and material for official purposes; care, transportation, and burial of deceased officers and enlisted men, including those who die in Government hospitals, and civilian employees, in accordance with the provisions of section 11, Act of June 6, 1940 (54 Stat. 248); apprehension of deserters; wharfage, towage, freight, storage, advertising, surveys, entrance fees in matches for the rifle team and special equipment therefor; not to exceed \$2,500 for contingencies for the Superintendent, United States Coast Guard Academy, to be expended in his discretion; payment of rewards for the apprehension and conviction, or for information helpful to the apprehension and conviction, of persons

found interfering, in violation of section 6 of the Act of May 14, 1908 (33 U. S. C. 761), with aids to navigation maintained by the Coast Guard; and all other necessary expenses which are not included under any other heading; \$13,974,150, of which \$2,026,000 shall be available immediately;

35 Stat. 162.

Civilian employees, Coast Guard: For compensation of civilian employees in the field, including per diem labor, but excluding personnel provided for in the appropriation "General Expenses, Coast Guard", \$3,500,000;

Ante, p. 221.

Airplanes: For replacement and additional airplanes and their equipment, including radio and ordnance equipment, spare parts, and accessories, to be constructed or purchased in the discretion of the Secretary of the Treasury, \$663,000, to remain available until June 30, 1943;

Construction of vessels and shore facilities: For additional and replacement vessels and their equipment, and the construction, rebuilding, or extension of shore facilities, including the acquisition of sites therefor, \$8,111,000, to be immediately available and to remain available until expended, of which amount not to exceed four per centum shall be available for administrative expenses in connection therewith, including personal services in the District of Columbia, and of which amount \$5,000,000 is for the construction and equipment of three large cutters within a total limit of cost of \$11,370,000 and the Secretary of the Treasury is authorized to enter into contracts during the fiscal years 1941 and 1942 for their construction and equipment within such limit;

Post, pp. 565, 755, 816.

Establishing and improving aids to navigation: For establishing and improving aids to navigation and other works, \$1,500,000, which sum shall be available for all expenditures directly relating to the respective projects and of which \$950,000 shall be immediately available;

Post, pp. 565, 755, 816.

Retired pay, former Lighthouse Service, Coast Guard: For retired pay of certain officers and employees entitled thereto by virtue of former employment in the Lighthouse Service engaged in the field service or on vessels of the Coast Guard, except persons continuously employed in district offices and shops, \$1,000,000;

No part of the appropriations contained in this Act under the Coast Guard, nor of any appropriation heretofore made, shall be used for the construction for the Coast Guard of any new permanent aviation shore station or for the permanent enlargement of the capacity of any existing aviation shore station, but this limitation shall not apply to expenditures for completion of construction for which funds were made available by the Second Deficiency Appropriation Act, fiscal year 1938, or by the First Deficiency Appropriation Act, fiscal year 1940;

Construction of aviation shore stations, restriction.

Wherever during the fiscal year 1942, civilian employees of the Coast Guard are replaced by military personnel, as provided in the Act of August 5, 1939 (53 Stat. 1216); funds for the pay and allowances of such military personnel may be transferred, with the approval of the Director of the Bureau of the Budget, from the appropriation or appropriations which provide for the pay of such civilian personnel to the appropriation "Pay and Allowances, Coast Guard";

52 Stat. 1151; 54 Stat. 91.

Replacement of civilians by military personnel.

14 U. S. C. § 10f.

Ante, p. 221.

Total, Coast Guard, \$62,193,150.

BUREAU OF ENGRAVING AND PRINTING

For the work of engraving and printing, exclusive of repay work, during the fiscal year 1942, United States currency and internal-revenue stamps, including opium orders and special-tax stamps

38 Stat. 785.
26 U. S. C. §§ 2550,
3220.

Post, p. 565.

Materials.

Scientific investiga-
tions.

Credit of proceeds
from work.

24 Stat. 227.

required under the Act of December 17, 1914 (26 U. S. C. 1040, 1383), checks, drafts, and miscellaneous work, as follows:

Salaries and expenses: For the Director, two Assistant Directors, and other personal services in the District of Columbia, including wages of rotary press plate printers at per diem rates and all other plate printers at piece rates to be fixed by the Secretary of the Treasury, not to exceed the rates usually paid for such work; for engravers' and printers' materials and other materials, including distinctive and nondistinctive paper, except distinctive paper for United States currency and Federal Reserve bank currency; equipment of, repairs to, and maintenance of buildings and grounds and for minor alterations to buildings; directories, technical books and periodicals, examples of engraving and printing, including foreign securities and stamps, and books of reference; not exceeding \$500; traveling expenses not to exceed \$2,000; miscellaneous expenses, including not to exceed \$1,500 for articles approved by the Secretary of the Treasury as being necessary for the protection of the person of employees; for transfer to the Bureau of Standards for scientific investigations in connection with the work of the Bureau of Engraving and Printing, not to exceed \$15,000; and for the maintenance and driving of two motor-propelled passenger-carrying vehicles; \$10,000,000, to be expended under the direction of the Secretary of the Treasury.

During the fiscal year 1942 all proceeds derived from work performed by the Bureau of Engraving and Printing, by direction of the Secretary of the Treasury, not covered and embraced in the appropriation for such Bureau for such fiscal year, instead of being covered into the Treasury as miscellaneous receipts, as provided by the Act of August 4, 1886 (31 U. S. C. 176), shall be credited when received to the appropriation for such Bureau for the fiscal year 1942.

SECRET SERVICE DIVISION

Post, p. 835.

Post, p. 565.

Salaries: For the Chief of the Division and other personal services in the District of Columbia, \$69,543.

Suppressing counterfeiting and other crimes: For salaries and other expenses under the authority or with the approval of the Secretary of the Treasury in detecting, arresting, and delivering into the custody of the United States marshal or other officer having jurisdiction, dealers and pretended dealers in counterfeit money, persons engaged in counterfeiting, forging, and altering United States notes, bonds, national-bank notes, Federal Reserve notes, Federal Reserve bank notes, and other obligations and securities of the United States and of foreign governments (including endorsements thereon and assignments thereof), as well as the coins of the United States and of foreign governments, and persons committing other crimes against the laws of the United States relating to the Treasury Department and the several branches of the public service under its control; purchase (not to exceed \$15,000), exchange, hire, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary; purchase of arms and ammunition; traveling expenses; transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839), and regulations promulgated thereunder; and for no other purpose whatsoever, except in the performance of other duties specifically authorized by law, and in the protection of the person of the President and the members of his immediate family and of the person chosen to be President of the United States, \$1,009,000: *Provided*, That no part of the amount herein appropriated shall be used in defraying the expenses of any person subpoenaed by the United States courts to attend any trial

Post, p. 565.

54 Stat. 1105,
5 U. S. C. § 73c-1.

Protection of the
President, etc.

Procees.
Witness fees.

before a United States court or preliminary examination before any United States commissioner, which expenses shall be paid from the appropriation for "Fees of witnesses, Department of Justice": *Provided further*, That of the amount herein appropriated not to exceed \$15,000 may be expended in the discretion of the Secretary of the Treasury for the purpose of securing information concerning violations of the laws relating to the Treasury Department, and for services or information looking toward the apprehension of criminals.

Post, p. 295.
Information con-
cerning law violations.

White House Police: For one captain, two lieutenants, four sergeants, and seventy-three privates, at rates of pay provided by law; in all, \$195,900.

For uniforming and equipping the White House Police, including the purchase, issue, and repair of revolvers, and the purchase and issue of ammunition and miscellaneous supplies, to be procured in such manner as the President in his discretion may determine, \$6,500.

BUREAU OF THE MINT

OFFICE OF DIRECTOR OF THE MINT

Salaries: For the Director of the Mint and other personal services in the District of Columbia, \$119,540.

Post, p. 835.

Transportation of bullion and coin: For transportation of bullion and coin, by registered mail or otherwise, between mints, assay offices, and bullion depositories, \$187,500, including compensation of temporary employees and other necessary expenses incident thereto.

Contingent expenses and examination of mints: For assay laboratory chemicals, fuel, materials, balances, weights, and other necessities, including books, periodicals, specimens of coins, ores, and incidentals, and for examination of mints, expense in visiting mints for the purpose of superintending the annual settlements, and for special examinations and for the collection of statistics relative to the annual production and consumption of the precious metals in the United States, \$14,300.

Salaries and expenses, mints and assay offices: For compensation of officers and employees of the mints at Philadelphia, Pennsylvania; San Francisco, California; Denver, Colorado; and New Orleans, Louisiana, the assay offices at New York, New York; and Seattle, Washington, and the bullion depositories at Fort Knox, Kentucky; and West Point, New York, including necessary personal services for carrying out the provisions of the Gold Reserve Act of 1934 and the Silver Purchase Act of 1934, and any Executive orders, proclamations and regulations issued thereunder, and for incidental and contingent expenses, including traveling expenses, new machinery, and repairs, arms, and ammunition, purchase and maintenance of uniforms and accessories for guards, protective devices, and their maintenance, training of employees in use of firearms and protective devices, purchase (not exceeding \$1,700) and exchange of a motorbus, maintenance, repair, and operation of two motorbuses for use at the Fort Knox Bullion Depository, cases and enameling for medals manufactured, net wastage in melting and refining and in coining departments, loss on sale of sweeps arising from the treatment of bullion and the manufacture of coins, not to exceed \$500 for the expenses of the annual assay commission, and not exceeding \$1,000 for the acquisition, at the dollar face amount or otherwise, of specimen and rare coins, including United States and foreign gold coins and pieces of gold used as, or in lieu of, money, and ores, for addition to the Government's collection of such coins, pieces, and ores; \$3,191,500.

Post, p. 835.

48 Stat. 337, 1178.
31 U. S. C. §§ 440-
446; 448-448e.
Incidental, etc., ex-
penses.

Annual assay com-
mission.

PROCUREMENT DIVISION

Salaries and expenses: For the Director of Procurement and other personal services in the District of Columbia and in the field service, and for miscellaneous expenses, including office supplies and materials, purchase and exchange of motortrucks and maintenance thereof, telegrams, telephone service, traveling expenses, office equipment, fuel, light, electric current, and other expenses for carrying into effect regulations governing the procurement, warehousing, and distribution by the Procurement Division of the Treasury Department of property, equipment, stores, and supplies in the District of Columbia and in the field (including not to exceed \$500 to settle claims for damages caused to private property by motor vehicles used by the Procurement Division), \$889,000: *Provided*, That the Secretary of the Treasury is authorized and directed during the fiscal year 1942 to transfer to this appropriation from any appropriations or funds available to the several departments and establishments of the Government for the fiscal year 1942 such amounts as may be approved by the Director of the Bureau of the Budget, not to exceed the sum of (a) the amount of the annual compensation of employees who may be transferred or detailed to the Procurement Division, respectively, from any such department or establishment, where the transfer or detail of such employees is incident to a transfer of a function or functions to that Division and (b) such amount as the Director of the Bureau of the Budget may determine to be necessary for expenses other than personal services incident to the proper carrying out of functions so transferred: *Provided further*, That payments during the fiscal year 1942 to the general supply fund for materials, and supplies (including fuel), and services, and overhead expenses for all issues shall be made on the books of the Treasury Department by transfer and counterwarrants prepared by the Procurement Division of the Treasury Department and countersigned by the Comptroller General, such warrants to be based solely on itemized invoices prepared by the Procurement Division at issue prices to be fixed by the Director of Procurement: *Provided further*, That advances received pursuant to law (31 U. S. C. 686) from departments and establishments of the United States Government and the government of the District of Columbia during the fiscal year 1942 shall be credited to the general supply fund: *Provided further*, That not to exceed \$1,000,000 shall be available from the general supply fund during the fiscal year 1942 for personal services: *Provided further*, That the term "fuel" shall be held to include "fuel oil": *Provided further*, That the requirements of sections 3711 and 3713 of the Revised Statutes (40 U. S. C. 109) relative to the weighing of coal and wood and the separate certificate as to the weight, measurement, or quantity of coal and wood purchased shall not apply to purchases by the Procurement Division at free-on-board destination outside of the District of Columbia: *Provided further*, That the reconditioning and repair of surplus property and equipment, for disposition or reissue to Government service, may be made at cost by the Procurement Division, payment therefor to be effected by charging the proper appropriation and crediting the appropriation "Salaries and expenses, Procurement Division".

Repairs to typewriting machines (except bookkeeping and billing machines) in the Government service in the District of Columbia may be made at cost by the Procurement Division, payment therefor to be effected by charging the proper appropriation and crediting the appropriation "Salaries and expenses, Procurement Division".

No part of any money appropriated by this or any other Act shall be used during the fiscal year 1942 for the purchase of any

Proviso.
Transfer of funds
for pay of details, etc.

Payments for supplies, services, etc.

Crediting of advances.
47 Stat. 417.

Personal services.

"Fuel."

Purchases of coal and wood.

Reconditioning of surplus property.

Purchase of typewriting machines.

standard typewriting machines (except bookkeeping, billing, and electric machines) at a price in excess of the following for models with carriages which will accommodate paper of the following widths, to wit: Ten inches (correspondence models), \$70; twelve inches, \$75; fourteen inches, \$77.50; sixteen inches, \$82.50; eighteen inches, \$87.50; twenty inches, \$94; twenty-two inches, \$95; twenty-four inches, \$97.50; twenty-six inches, \$103.50; twenty-eight inches, \$104; thirty inches, \$105; thirty-two inches, \$107.50; or, for standard typewriting machines distinctively quiet in operation, the maximum prices shall be as follows for models with carriages which will accommodate paper of the following widths, to wit: Ten inches, \$80; twelve inches, \$85; fourteen inches, \$90; eighteen inches, \$95.

This title may be cited as the "Treasury Department Appropriation Act, 1942".

Citation of title.

TITLE II—POST OFFICE DEPARTMENT

The following sums are appropriated in conformity with the Act of July 2, 1836 (5 U. S. C. 380; 39 U. S. C. 786), for the Post Office Department for the fiscal year ending June 30, 1942, namely:

Post Office Department Appropriation Act, 1942.
5 Stat. 80.

POST OFFICE DEPARTMENT, WASHINGTON, DISTRICT OF COLUMBIA OFFICE OF THE POSTMASTER GENERAL

Salaries: For the Postmaster General and other personal services in the office of the Postmaster General in the District of Columbia, \$226,904.

Post, p. 834.

SALARIES IN BUREAUS AND OFFICES

Post, p. 834.

For personal services in the District of Columbia in bureaus and offices of the Post Office Department in not to exceed the following amounts, respectively:

Office of the First Assistant Postmaster General, \$391,420.
Office of the Second Assistant Postmaster General, \$587,600.
Office of the Third Assistant Postmaster General, \$794,810.
Office of the Fourth Assistant Postmaster General, \$474,240.
Office of the Solicitor for the Post Office Department, \$115,500.
Office of the chief inspector, \$240,910.
Office of the purchasing agent, \$47,240.
Bureau of Accounts, \$114,120.

Post, p. 559.

CONTINGENT EXPENSES, POST OFFICE DEPARTMENT

For contingent and miscellaneous expenses; stationery and blank books, index and guide cards, folders and binding devices, including purchase of free penalty envelopes; telegraph and telephone service, furniture and filing cabinets and repairs thereto; purchase, exchange, maintenance, and repair of tools, electrical supplies, typewriters, adding machines, and other labor-saving devices; purchase (including exchange) of one motor-propelled passenger-carrying vehicle, and for maintenance of motortrucks and of two motor-driven passenger-carrying vehicles, to be used only for official purposes (one for the Postmaster General and one for the general use of the Department); streetcar fares; floor coverings; postage stamps for correspondence addressed abroad, which is not exempt under article 49 of the Buenos Aires convention of the Universal Postal Union; purchase and exchange of lawbooks, books of reference, railway guides, city directories, and books necessary to conduct the business of the Department; newspapers, not exceeding \$200; expenses, except membership fees, of attendance at meetings or conventions concerned with postal affairs,

Vehicles.

Correspondence addressed abroad.
54 Stat. 2074.

when incurred on the written authority of the Postmaster General, not exceeding \$2,000; expenses of the purchasing agent and of the Solicitor and attorneys connected with his office while traveling on business of the Department, not exceeding \$800; and other expenses not otherwise provided for; \$89,796.

Printing and binding.

For printing and binding for the Post Office Department, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, \$810,000.

Field service appropriations, use restricted.

Appropriations hereinafter made for the field service of the Post Office Department, except as otherwise provided, shall not be expended for any of the purposes hereinbefore provided for on account of the Post Office Department in the District of Columbia: *Provided*, That the actual and necessary expenses of officials and employees of the Post Office Department and Postal Service, when traveling on official business, may continue to be paid from the appropriations for the service in connection with which the travel is performed, and appropriations for the fiscal year 1942 of the character heretofore used for such purposes shall be available therefor: *Provided further*, That appropriations hereinafter made, except such as are exclusively for payment of compensation, shall be immediately available for expenses in connection with the examination of estimates for appropriations in the field including per diem allowances in lieu of actual expenses of subsistence.

Proviso.
Travel expenses.

Examination of estimates, etc.

FIELD SERVICE, POST OFFICE DEPARTMENT

OFFICE OF THE POSTMASTER GENERAL

Travel expenses, Postmaster General and Assistant Postmasters General: For travel and miscellaneous expenses in the Postal Service, offices of the Postmaster General and Assistant Postmasters General, \$3,000.

42 Stat. 63.
31 U. S. C. § 224c.

Personal or property damage claims: To enable the Postmaster General to pay claims for damages, occurring during the fiscal year 1942, or in prior fiscal years, to persons or property in accordance with the provisions of the Deficiency Appropriation Act, approved June 16, 1921 (5 U. S. C. 392), as amended by the Act approved June 22, 1934 (48 Stat. 1207), \$45,000.

22 Stat. 29.
39 U. S. C. § 49.

Adjusted losses and contingencies: To enable the Postmaster General to pay to postmasters, Navy mail clerks, and assistant Navy mail clerks or credit them with the amount ascertained to have been lost or destroyed during the fiscal year 1942, or prior fiscal years, through burglary, fire, or other unavoidable casualty resulting from no fault or negligence on their part, as authorized by the Act approved March 17, 1882, as amended, \$60,000.

OFFICE OF CHIEF INSPECTOR

Post, p. 834.

Salaries of inspectors: For salaries of fifteen inspectors in charge of divisions and six hundred and thirty-five inspectors, \$2,444,700.

Traveling and miscellaneous expenses: For traveling expenses of inspectors, inspectors in charge, the chief post-office inspector, and the assistant chief post-office inspector, and for the traveling expenses of four clerks performing stenographic and clerical assistance to post-office inspectors in the investigation of important fraud cases; for tests, exhibits, documents, photographs, office, and other necessary expenses incurred by post-office inspectors in connection with their official investigations, including necessary miscellaneous expenses of division headquarters, and not to exceed \$500 for technical and scientific books and other books of reference needed in the operation of the

Post Office Inspection Service, \$665,350: *Provided*, That not exceeding \$26,000 of this sum shall be available for transfer by the Postmaster General to other departments and independent establishments for chemical and other investigations.

Proviso.
Chemical, etc., investigations.

Clerks, division headquarters: For compensation of one hundred and ninety-four clerks, at division headquarters of post-office inspectors, \$483,975.

Payment of rewards: For payment of rewards for the detection, arrest, and conviction of post-office burglars, robbers, highway mail robbers, and persons mailing or causing to be mailed any bomb, infernal machine, or mechanical, chemical, or other device or composition which may ignite or explode, \$55,000: *Provided*, That rewards may be paid in the discretion of the Postmaster General, when an offender of the classes mentioned was killed in the act of committing the crime or in resisting lawful arrest: *Provided further*, That no part of this sum shall be used to pay any rewards at rates in excess of those specified in Post Office Department Order 9273, dated July 25, 1936: *Provided further*, That of the amount herein appropriated not to exceed \$20,000 may be expended in the discretion of the Postmaster General, for the purpose of securing information concerning violations of the postal laws and for services and information looking toward the apprehension of criminals.

Provisos.
Death of offender.

Rate limitation.

Securing of information.

OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL

Compensation to postmasters: For compensation to postmasters, including compensation as postmaster to persons who, pending the designation of an acting postmaster, assume and properly perform the duties of postmaster in the event of a vacancy in the office of postmaster of the third or fourth class, and for allowances for rent, light, fuel, and equipment to postmasters of the fourth class, \$50,200,000.

Compensation to assistant postmasters: For compensation to assistant postmasters at first- and second-class post offices, \$7,278,000.

Clerks, first- and second-class post offices: For compensation to clerks and employees at first- and second-class post offices, including auxiliary clerk hire at summer and winter post offices, printers, mechanics, skilled laborers, watchmen, messengers, laborers, and substitutes, \$216,000,000.

Clerks, contract stations: For compensation to clerks in charge of contract stations, \$1,640,000.

Separating mails: For separating mails at third- and fourth-class post offices, \$415,000.

Unusual conditions: For unusual conditions at post offices, \$85,000.

Clerks, third-class post offices: For allowances to third-class post offices to cover the cost of clerical services, \$8,250,000.

Miscellaneous items, first- and second-class post offices: For miscellaneous items necessary and incidental to the operation and protection of post offices of the first and second classes, and the business conducted in connection therewith, not provided for in other appropriations, \$1,825,000.

Village delivery service: For village delivery service in towns and villages having post offices of the second or third class, and in communities adjacent to cities having city delivery, \$1,675,000.

Detroit River service: For Detroit River postal service, \$11,960.

Carfare and bicycle allowance: For carfare and bicycle allowance, including special-delivery carfare, and cost of transporting carriers by privately owned automobiles to and from their routes, at rates not exceeding regular streetcar or bus fare, \$1,475,000.

City delivery carriers: For pay of letter carriers, City Delivery Service, and United States Official Mail and Messenger Service, \$151,500,000.

Special-delivery fees: For fees to special-delivery messengers, \$9,250,000.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL

Star-route service: For inland transportation by star routes (excepting service in Alaska), including temporary service to newly established offices, \$11,400,000.

Star-route service, Alaska: For inland transportation by star routes in Alaska, \$170,000.

Powerboat service: For inland transportation by steamboat or other powerboat routes, including ship, steamboat, and way letters, \$1,397,750.

Post, p. 834

Provisos.

Railroad transportation and mail messenger service: For inland transportation by railroad routes and for mail messenger service, \$112,300,000: *Provided*, That separate accounts be kept of the amount expended for mail messenger service: *Provided further*, That there may be expended from this appropriation for personal services in the District of Columbia not exceeding the sum of \$33,050 to carry out the provisions of section 214 of the Act of February 28, 1925 (39 U. S. C. 826) (cost ascertainment).

43 Stat. 1069.

Post, p. 834.

Railway Mail Service: For fifteen division superintendents, fifteen assistant division superintendents, two assistant superintendents at large, one hundred and twenty chief clerks, one hundred and twenty assistant chief clerks, clerks in charge of sections in the offices of division superintendents, railway postal clerks, substitute railway postal clerks, joint employees, and laborers in the Railway Mail Service, \$57,460,000.

Railway postal clerks, travel allowance: For travel allowance to railway postal clerks and substitute railway postal clerks, \$3,275,000.

Railway Mail Service, traveling expenses: For actual and necessary expenses, general superintendent and assistant general superintendent, division superintendents, assistant division superintendents, assistant superintendents, chief clerks, and assistant chief clerks, Railway Mail Service, and railway postal clerks, while actually traveling on business of the Post Office Department and away from their several designated headquarters, \$57,500.

Railway Mail Service, miscellaneous expenses: For rent, light, heat, fuel, telegraph, miscellaneous and office expenses, telephone service, badges for railway postal clerks, rental of space for terminal railway post offices for the distribution of mails when the furnishing of space for such distribution cannot, under the Postal Laws and Regulations, properly be required of railroad companies without additional compensation, and for equipment and miscellaneous items necessary to terminal railway post offices, \$450,000.

Electric- and cable-car service: For electric- and cable-car service, \$200,000.

Proviso.

Foreign mail transportation: For transportation of foreign mails, except by aircraft, \$2,300,000: *Provided*, That the Postmaster General is authorized to expend such sums as may be necessary, not to exceed \$70,000, to cover the cost to the United States for maintaining sea post service on ocean steamships conveying the mails to and from the United States.

Balances due foreign countries: For balances due foreign countries, fiscal year 1942 and prior years, \$1,500,000.

Indemnities, international mail: For payment of limited indemnity for the injury or loss of international mail in accordance with con-

vention, treaty, or agreement stipulations, fiscal year 1942 and prior years, \$8,000.

Rural Delivery Service: For pay of rural carriers, auxiliary carriers, substitutes for rural carriers on annual and sick leave, clerks in charge of rural stations, and tolls and ferriage, Rural Delivery Service, and for the incidental expenses thereof, \$92,100,000, of which not less than \$200,000 shall be available for extensions and new service.

Foreign air-mail transportation: For transportation of foreign mails by aircraft, as authorized by law, including the transportation of mail by aircraft between Seattle, Washington, and Juneau, Alaska, via Ketchikan, Alaska, \$15,477,831.

Post, p. 560.

Domestic Air Mail Service: For the inland transportation of mail by aircraft, as authorized by law, and for the incidental expenses thereof, including not to exceed \$54,400 for supervisory officials and clerks at air-mail transfer points, travel expenses, and not to exceed \$64,500 for personal services in the District of Columbia, \$21,486,465, of which amount the sum of \$22,848 shall be immediately available.

Post, pp. 560, 828.

OFFICE OF THE THIRD ASSISTANT POSTMASTER GENERAL

Manufacture and distribution of stamps and stamped paper: For manufacture of adhesive postage stamps, special-delivery stamps, books of stamps, stamped envelopes, newspaper wrappers, postal cards, and for coiling of stamps, and including not to exceed \$22,500 for pay of agent and assistants to examine and distribute stamped envelopes and newspaper wrappers, and for expenses of agency, \$5,065,000.

Indemnities, domestic mail: For payment of limited indemnity for the injury or loss of pieces of domestic registered matter, insured and collect-on-delivery mail, and for failure to remit collect-on-delivery charges, \$500,000.

Unpaid money orders more than one year old: For payment of domestic money orders after one year from the last day of the month of issue of such orders, \$190,000.

OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL

Post office stationery, equipment, and supplies: For stationery for the Postal Service, including the money-order and registry system; and also for the purchase of supplies for the Postal Savings System, including rubber stamps, canceling devices, certificates, envelopes, and stamps for use in evidencing deposits, and free penalty envelopes; and for the reimbursement of the Secretary of the Treasury for expenses incident to the preparation, issue, and registration of the bonds authorized by the Act of June 25, 1910 (39 U. S. C. 760); for miscellaneous equipment and supplies, including the purchase and repair of furniture, package boxes, posts, trucks, baskets, satchels, straps, letter-box paint, baling machines, perforating machines, stamp vending and postage meter devices, duplicating machines, printing presses, directories, cleaning supplies, and the manufacture, repair, and exchange of equipment, the erection and painting of letter-box equipment, and for the purchase and repair of presses and dies for use in the manufacture of letter boxes; for post-marking, rating, money-order stamps, and electrotype plates and repairs to same; metal, rubber, and combination type, dates and figures, type holders, ink pads for canceling and stamping purposes, and for the purchase, exchange, and repair of typewriting machines, envelope-opening machines, and computing machines, numbering machines, time recorders, letter balances, scales (exclusive of dormant or built-in platform scales in Federal buildings), test weights, and miscellaneous articles purchased and furnished directly to the Postal Service, including

Postal Savings System, supplies.

36 Stat. 817.

Miscellaneous equipment and supplies.

complete equipment and furniture for post offices in leased and rented quarters; for the purchase (including exchange), repair, and replacement of arms and miscellaneous items necessary for the protection of the mails; for miscellaneous expenses in the preparation and publication of post-route maps and rural delivery maps or blueprints, including tracing for photolithographic reproduction; for other expenditures necessary and incidental to post offices of the first, second, and third classes, and offices of the fourth class having or to have rural delivery service, and for letter boxes; for the purchase of atlases and geographical and technical works not to exceed \$1,500; for wrapping twine and tying devices (not more than three-fourths of the funds herein appropriated for the purchase of twine shall be expended in the purchase of twine manufactured from materials or commodities produced outside the United States); for expenses incident to the shipment of supplies, including hardware, boxing, packing, and not exceeding \$62,300 for the pay of employees in connection therewith in the District of Columbia; for rental, purchase, exchange, and repair of canceling machines and motors, mechanical mail-handling apparatus, accident prevention, and other labor-saving devices, including cost of power in rented buildings and miscellaneous expenses of installation and operation of same, including not to exceed \$35,000 for salaries of thirteen traveling mechanics, and for traveling expenses, \$3,225,000: *Provided*, That the Postmaster General may authorize the sale to the public of post-route maps and rural delivery maps or blueprints at the cost of printing and 10 per centum thereof added.

Post-route maps.

Purchase of twine.

Labor-saving devices.

Proviso.
Sale of maps, etc.

Equipment shops, materials, etc.

Equipment shops, Washington, District of Columbia: For the purchase, manufacture, and repair of mail bags and other mail containers and attachments, mail locks, keys, chains, tools, machinery, and material necessary for same, and for incidental expenses pertaining thereto; material, machinery, and tools necessary for the manufacture and repair of such other equipment for the Postal Service as may be deemed expedient; accident prevention; for the expenses of maintenance and repair of the mail bag equipment shops building and equipment, including fuel, light, power, and miscellaneous supplies and services; maintenance of grounds; for compensation to labor employed in the equipment shops and in the operation, care, maintenance, and protection of the equipment shops building, grounds, and equipment, \$1,075,000, of which not to exceed \$605,000 may be expended for personal services in the District of Columbia: *Provided*, That out of this appropriation the Postmaster General is authorized to use as much of the sum, not exceeding \$15,000, as may be deemed necessary for the purchase of material and the manufacture in the equipment shops of such small quantities of distinctive equipments as may be required by other executive departments; and for service in Alaska, Puerto Rico, Philippine Islands, Hawaii, or other island possessions.

Proviso.
Distinctive equipments.

Rent, light, fuel, and water: For rent, light, fuel, and water, for first-, second-, and third-class post offices, and the cost of advertising for lease proposals for such offices, \$9,950,000.

Pneumatic-tube service, New York City: For rental of not exceeding twenty-eight miles of pneumatic tubes, hire of labor, communication service, electric power, and other expenses for transmission of mail in the city of New York including the Borough of Brooklyn, \$540,628: *Provided*, That the provisions of the Acts of April 21, 1902, May 27, 1908, and June 19, 1922 (39 U. S. C. 423), relating to contracts for the transmission of mail by pneumatic tubes or other similar devices shall not be applicable hereto.

Proviso.
32 Stat. 114; 35 Stat. 412; 42 Stat. 661.

Pneumatic-tube service, Boston: For the rental of not exceeding two miles of pneumatic tubes, not including labor and power in operating

the same, for the transmission of mail in the city of Boston, Massachusetts, \$24,000: *Provided*, That the provisions not inconsistent herewith of the Acts of April 21, 1902 (39 U. S. C. 423), and May 27, 1908 (39 U. S. C. 423), relating to the transmission of mail by pneumatic tubes or other similar devices shall be applicable hereto.

Proviso.
32 Stat. 114; 35 Stat.
412.

Vehicle service: For vehicle service; the hire of vehicles; the rental of garage facilities; the purchase, exchange, maintenance, and repair of motor vehicles, including the repair of vehicles owned by, or under the control of, units of the National Guard and departments and agencies of the Federal Government where repairs are made necessary because of utilization of such vehicles in the Postal Service; accident prevention; the hire of supervisors, clerical assistance, mechanics, drivers, garagemen, and such other employees as may be necessary in providing vehicles and vehicle service for use in the collection, transportation, delivery, and supervision of the mail, and United States official mail and messenger service, \$15,900,000: *Provided*, That the Postmaster General may, in his disbursement of this appropriation, apply a part thereof to the leasing of quarters for the housing of Government-owned motor vehicles at a reasonable annual rental for a term not exceeding ten years: *Provided further*, That the Postmaster General, during the fiscal year 1942 may purchase and maintain from the appropriation "Vehicle service" such tractors and trailer trucks as may be required in the operation of the vehicle service: *Provided further*, That no part of this appropriation shall be expended for maintenance or repair of motor-propelled passenger-carrying vehicles for use in connection with the administrative work of the Post Office Department in the District of Columbia.

Provisos.
Housing.

Tractors and trailer
trucks.

Maintenance, etc.,
restriction.

Transportation of equipment and supplies: For the transportation and delivery of equipment, materials, and supplies for the Post Office Department and Postal Service by freight, express, or motor transportation, and other incidental expenses, \$350,000.

PUBLIC BUILDINGS, MAINTENANCE AND OPERATION

Operating force: For personal services in connection with the operation of public buildings, including the Washington Post Office and the Customhouse Building in the District of Columbia, operated by the Post Office Department, together with the grounds thereof and the equipment and furnishings therein, including telephone operators for the operation of telephone switchboards or equivalent telephone switchboard equipment in such buildings jointly serving in each case two or more governmental activities, \$23,500,000: *Provided*, That in no case shall the rates of compensation for the mechanical labor force be in excess of the rates current at the time and in the place where such services are employed.

Post, p. 834.

Proviso.
Pay rates.

Operating supplies, public buildings: For fuel, steam, gas, and electric current for lighting, heating, and power purposes, water, ice, lighting supplies, removal of ashes and rubbish, snow and ice, cutting grass and weeds, washing towels, telephone service for custodial forces, and for miscellaneous services and supplies, accident prevention, vacuum cleaners, tools and appliances and repairs thereto, for the operation of completed and occupied public buildings and grounds, including mechanical and electrical equipment, but not the repair thereof, operated by the Post Office Department, including the Washington Post Office and the Customhouse Building in the District of Columbia, and for the transportation of articles and supplies authorized herein, \$5,500,000: *Provided*, That the foregoing appropriation shall not be available for personal services except for work done by

Provisos.
Personal services,
limitation.

Telephone service.

contract, or for temporary job labor under exigency not exceeding at one time the sum of \$100 at any one building: *Provided further*, That the Postmaster General is authorized to contract for telephone service in public buildings under his administration by means of telephone switchboards or equivalent telephone switching equipment jointly serving in each case two or more governmental activities, where he determines that joint service is economical and in the interest of the Government, and to secure reimbursement for the cost of such joint service from available appropriations for telephone expenses of the bureaus and offices receiving the same.

Proviso.
Personal services,
restriction.

Furniture, carpets, and safes, public buildings: For the procurement, including transportation, of furniture, carpets, safes, safe and vault protective devices, and repairs of same, for use in public buildings which are now, or may hereafter be, operated by the Post Office Department, \$637,500: *Provided*, That, excepting expenditures for labor for or incidental to the moving of equipment from or into public buildings, the foregoing appropriation shall not be used for personal services except for work done under contract or for temporary job labor under exigency and not exceeding at one time the sum of \$100 at any one building: *Provided further*, That all furniture now owned by the United States in other public buildings or in buildings rented by the United States shall be used, so far as practicable, whether or not it corresponds with the present regulation plan of furniture.

Use of present furniture.

Transfer of funds to
Bureau of Standards.

Scientific investigations: In the disbursement of appropriations contained in this title for the field service of the Post Office Department the Postmaster General may transfer to the Bureau of Standards not to exceed \$20,000 for scientific investigations in connection with the purchase of materials, equipment, and supplies necessary in the maintenance and operation of the Postal Service.

Deficiency appropriation.

Deficiency in postal revenues: If the revenues of the Post Office Department shall be insufficient to meet the appropriations made under title II of this Act, a sum equal to such deficiency in the revenues of such Department is hereby appropriated, to be paid out of any money in the Treasury not otherwise appropriated, to supply such deficiency in the revenues of the Post Office Department for the fiscal year ending June 30, 1942, and the sum needed may be advanced to the Post Office Department upon requisition of the Postmaster General.

Citation of title.

This title may be cited as the "Post Office Department Appropriation Act, 1942".

TITLE III—GENERAL PROVISIONS

Travel expenses on
change of station.

SEC. 301. Appropriations for the fiscal year 1942 available for expenses of travel of civilian officers and employees of the executive departments and establishments shall be available also for expenses of travel performed by them on transfer from one official station to another when authorized by the head of the department or establishment concerned in the order directing such transfer: *Provided*, That such expenses shall not be allowed for any transfer effected for the convenience of any officer or employee.

Proviso.

Government motor
vehicles, restrictions.

SEC. 302. No appropriation available for the executive departments and independent establishments of the Government for the fiscal year ending June 30, 1942, whether contained in this Act or any other Act, shall be expended—

(a) To purchase any motor-propelled passenger-carrying vehicle (exclusive of busses, ambulances, and station wagons), at a cost, completely equipped for operation, and including the value of any vehicle exchanged, in excess of \$750, unless otherwise specifically provided for in the appropriation.

(b) For the maintenance, operation, and repair of any Government-owned motor-propelled passenger-carrying vehicle not used exclusively for official purposes; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment, except in cases of medical officers on out-patient medical services and except in cases of officers and employees engaged in field work the character of whose duties makes such transportation necessary and then only as to such latter cases when the same is approved by the head of the department or establishment concerned. The limitations of this subsection (b) shall not apply to any motor vehicles for official use of the President, the heads of the executive departments, Ambassadors, Ministers, and *chargés d'affaires*.

(c) For the maintenance, upkeep, and repair (exclusive of garage rent, pay of operators, tires, fuel, and lubricants) on any one motor-propelled passenger-carrying vehicle, except busses and ambulances, in excess of one-third of the market price of a new vehicle of the same make and class and in no case in excess of \$400.

SEC. 303. No part of the money appropriated under this Act shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate upon vote has failed to confirm the nomination of such person.

SEC. 304. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States, unless such officer or employee is a citizen of the United States or a person in the service of the United States on the date of the approval of this Act who, being eligible for citizenship, has filed a declaration of intention to become a citizen or who owes allegiance to the United States: *Provided*, That this section shall not apply to enlisted men of the United States Coast Guard who are on active duty in that service on the effective date of this Act, until the expiration of the period required for such enlisted men to complete their naturalization, nor shall it apply to personnel of the Coast Guard on the retired list, and enlisted men on active duty with over twelve years' honorable service who are ineligible for United States citizenship.

SEC. 305. No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: *Provided*, That for the purposes hereof an affidavit shall be considered *prima facie* evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: *Provided further*, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act, shall be guilty of a felony and, upon conviction, shall be fined not more than \$1,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

SEC. 306. This Act may be cited as the "Treasury and Post Office Departments Appropriation Act, 1942".

Approved, May 31, 1941.

Post, p. 811.

Senate confirmation
of nomination.

Citizenship, etc.,
provisions.

Proviso.
Exceptions.

Persons advocating
overthrow of U. S.
Government.

Provisos.
Affidavit.

Penalty clause.

Short title.